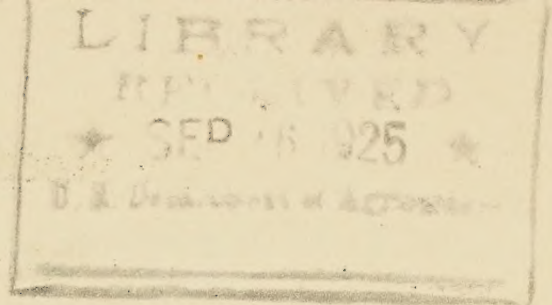


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UNITED STATES DEPARTMENT OF AGRICULTURE

Extension Service

Office of Exhibits

A Summary of the Exhibit

FARM RECORDS

A booth exhibit showing how the keeping of farm records increases profits and leads the way to success.

Specifications

Floor space - - - - - 11 ft. 3 in. front
10 ft. 8 in. deep.
Wall space- - - - - None
Shipping Weight - - - - - 800 lbs.
Electrical requirements - 110 volt A.C. or
D.C. current. 200 watts for lights.

FARM RECORDS

How It Looks

This exhibit is in the form of a special four-section booth with two added attractions. The booth is 11 feet 3 inches across the front and is 10 feet 8 inches deep, the two rear sections being 8 feet wide and the two front or side sections are 4 feet wide.

At the back and center of the booth is a large, tall clock that arrests the attention of the observer on account of the fact that the hour, minute and second hands are missing. The clock without hands is symbolical of the way too many of our farms are being operated, i.e. without keeping records.

The sections contain charts of farm business records, a farm account book, farm layouts, etc. Another attraction is a specially constructed table containing a heat motor decorated with revolving miniature cutout club boys and a slogan pertaining to keeping farm records. This revolving feature serves to draw attention to the exhibit.

What It Tells

No other means as efficient as accounts of the farm business has yet been found to direct a farmer's attention toward the weak points in his business organization. To aid farmers in more generally adopting this improved business practice of keeping farm accounts the Extension service of the College of agriculture in most States has prepared and made available to farmers a simple farm account book, usually at the cost of printing. This was done after study had shown that many farmers did not keep accounts because they had never had an opportunity to learn a simple, easy method of keeping and analyzing accounts. Helping the younger people to understand this improved business practice and its relation to successful farming has, therefore, become an important phase of farm manage-

ment extension work. Through the teaching of simple farm-account keeping in the rural schools in a number of States, many thousands of boys and girls learn the method each year. The exhibit is designed to show the need of accounts, a method of accounting, and the things that accounts will show about the business that are helpful in good farm management. To show how good management is measured, a chart is also included, showing that farm business records discover the strong and weak points in the business by reference to some simple standards and the replanned farm business after a year's records were available on one farm.

After studying the 1922 record this farmer found that the two strong points in his business were (1) Livestock returns per \$100 worth of feed - - \$170.00 and (2) Hog receipts per cow amounting to \$149.00. He also located the weak points and at the beginning of 1923 the following changes were made:-

- Rented more land,
- Replanned fields and reduced the number from 12 to 9,
- Introduced a minor rotation for hogs,
- Sold two scrub cows,
- Purchased 3 cows of good dairy breed,
- Crop area increased per man from 41 to 67 acres,
- Crop area per horse increased from 17 to 20 acres.
- Receipts per cow increased from \$34 to \$45 per cow.

A plan of this farm is also included, showing the original field layout and the present layout which made the farm a much more efficient and effective operating unit.

Where to Get Information

The following publications may be obtained free of charge from the U.S. Department of Agriculture, Washington, D. C.

Farmers' Bulletin 511 - Farm Bookkeeping
Farmers' Bulletin 572 - A System of Farm Cost Accounting

- Farmers' Bulletin 782 - The Use of a Diary for Farm
Accounts
- Farmers' Bulletin 964 - Farm Household Accounts
- Farmers' Bulletin 1139 - A Method of Analyzing the
Farm Business
- Farmers' Bulletin 1182 - Farm Inventories
- Farmers' Bulletin 1421 - Successful Farming on 80-Acre
Farms in Central Indiana
- Farmers' Bulletin 1088 - Selecting a Farm